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1924

# POLL TAXES

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tion of their terms, at which time they or their successors would be elected as judges of the municipal court.

Judges of the municipal court would be required to have been admitted to practice before the Supreme Court of California for at least five years immediately preceding their election or appointment, the same qualification that is proposed for the judges of all courts of record.

The amendment, if adopted, will authorize the legislature to provide the necessary statutory enactments for carrying the constitutional provision into effect and prescribing the practice and procedure of, and method of appeals to, and from, the municipal courts. The legislature would also be vested with power to fix salaries of judges of the municipal court and all other courts of record to the same extent that it now possesses in relation to judges of the superior courts.

The establishment of municipal courts will greatly expedite the work of the superior courts, as well as lessen the ever increasing expense of their maintenance. They have been established and thoroughly tested in Chicago and other large cities, and have proved highly satisfactory as a tribunal where justice is rendered quicker, and made less expensive to a large percentage of litigants.

HARRY A. CHAMBERLIN,  
State Senator Thirty-first District.

FRANK M. CARR,  
State Senator Thirteenth District.

**POLL TAXES.** Assembly Constitutional Amendment 47. Amends Section 12 of Article XIII of Constitution. Declares Legislature shall provide for levy and collection of an annual educational poll tax of not less than five dollars on every male inhabitant of this state over 13 twenty-one and under fifty years of age, except those holding honorable discharge or discharged under honorable circumstances from United States army, navy or marine corps, those paying real or personal property tax amounting to at least five dollars per annum, paupers, idiots, insane persons and imbeciles; such poll tax to be paid into state school fund.

YES

NO

(For full text of Amendment see page 20, Part II.)

**Argument in Favor of Assembly Constitutional Amendment No. 47.**

According to statistics there are 356,888 aliens within the State of California. Of this total, 51,191 are Japanese, 19,564 Chinese, 2097 Hindus, and more than 100,000 Mexicans.

But few of these aliens own property, real or personal, upon which they pay any tax. Yet they receive the benefits of our schools, libraries, courts, hospitals, roads and the general and wholesale benefits meted out and enjoyed by the citizens of this state. Nothing in the way of protection or privilege is denied them.

Then why should they not contribute toward the maintenance of these privileges and this protection?

The educational poll tax provides a plan whereby those adult male aliens who pay no personal or real estate tax to the amount of \$5 shall pay an educational tax of that amount, which money so collected shall be placed to the credit of the school funds of the state. Under the present conditions such collections would add approximately \$1,000,000 to the funds available for school purposes.

Migratory schools are now being maintained to reach the children of just such people as those who would have to pay this tax. Is it not just that the expense of these "extra" schools be met by those receiving their benefits?

FRANK JOHNSON,  
Assemblyman Fifty-fourth District.

**Argument in Favor of Assembly Constitutional Amendment No. 47.**

The theory of taxation of the founders of this government was that every person should contribute to the support of it, under the rule that "those who enjoy shall pay." This theory has been gradually defeated till now only those who own real property pay taxes for the support of the county government and the public schools.

A man may have millions of dollars invested in mortgages or other securities, he may have numerous children, but still he pays nothing for the administration of the law in his county nor does he assist in educating his children.

Numerous foreigners are educating their children at the taxpayers' expense and they contribute nothing.

The return of the poll tax would reach both of these classes of people and the money so raised would go directly into the school fund, and I believe that they would take pride in being able to say that they are helping to support the schools.

Those who are ineligible to citizenship can not own property, so under our present system they would never pay, but by a per capita tax they would be reached.

The money raised would lighten the burden of taxation on real property and encourage the artisans to build and own their own homes. With our present high tax rate it is cheaper to rent than to own a home.

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The question of collections and who paid the tax was an argument in favor of abolition of the poll tax. It formerly took 15 per cent for collections. This could be saved to the schools by a system of registration when everyone would be required to secure a card. Formerly they collected from only those who "got caught," those on the assessment roll, and workers in a factory. The legislature could pass the necessary law to cover all leaks.

If exemptions from taxation continue it will not be long before the very rich are the only ones who can own property, but the poll tax would lighten the burden upon the home owner so that he could afford to own his own roof.

It is unfair and unjust that one class of people should bear the entire burden of support of our only real democratic institution, the public school, while every class enjoys its privilege.

Therefore, I believe everyone should vote "Yes" on this amendment.

GEORGE C. CLEVELAND,  
Assemblyman Forty-third District.

#### Argument Against Assembly Constitutional Amendment No. 47.

It is proposed to put another tax on the people of the State of California in addition to those already levied upon them. This amendment provides for "an annual poll tax of not less than five dollars on every male inhabitant of this state" with certain exceptions.

The people of California, by their vote in 1914, overwhelmingly expressed their desire to abolish the poll tax forever in this state. They amended the constitution to read "no poll tax or head tax for any purpose whatsoever shall be levied or collected in the State of California." The people were right in abolishing this tax in 1914 and it should not be reenacted.

A poll tax or head tax is wrong in theory and practical application. It is an old form of taxation which violates all modern principles of taxation. It is a relic of the feudal days when men, like slaves, were taxed by the head in the same manner as cattle.

It has been abolished in all the large European countries. It is being abolished in the United States. California, Oregon and Washington have all repealed their poll tax laws.

Modern forms of taxation are levied with relation to the person's ability to pay. A general poll tax or head tax is arbitrary and bears no relation to a person's property or earning power. It is a tax on the simple right to exist.

The minimum tax that must be levied under the proposed amendment is \$5. In addition the legislature is given unlimited power to levy a tax for any amount over \$5 that it sees fit. If the legislature should levy a tax of \$100, the gross injustice would be apparent. The man earning \$500 a year would have to pay the same tax of \$100 as the man earning \$50,000 per year. If the legislature should levy the minimum tax of \$5, the injustice still remains but in a lesser degree. Unnecessary hardship would be inflicted on those least able to bear it.

From a practical standpoint, the poll tax is the most costly tax to collect. Experience has proved that it is impossible to collect from everyone. The burden therefore falls unequally. It is collected mainly from the steadily employed, industrious workers, and the shifting population easily evade it.

It penalizes the use of the ballot, for the voters are checked from the registration records and are forced to pay the tax. Those who fail to register easily evade it. The burdensome character encourages tax dodging and perjury in claiming exemptions, resulting in discontent on the part of those who conscientiously pay it.

This tax would be a great source of annoyance to the exempted classes. Everyone would be subject to the tax unless he prepared and filed affidavits proving his right to exemption.

Our present taxes are adequate for our needs. The people demand fewer taxes, not more taxes. This amendment imposes an unnecessary and undesirable further tax and should be defeated. Vote "No."

HOMER R. SPENCE,  
Assemblyman Thirty-fifth District.

<b>BONDS.</b> Assembly Constitutional Amendment 49. Amends Section 14 of Article XIII of Constitution. Declares that all bonds hereafter issued by the State of California, or by any county, city and county, municipal corporation or district, including school, reclamation, irrigation, and public utility districts, within this state, shall be free and exempt from taxation.	YES	
	NO	

(For full text of Amendment see page 20, Part II.)

#### Argument in Favor of Assembly Constitutional Amendment No. 49.

Vote "YES" on Amendment No. 49.

There are at present about eighty public utility districts organized under the laws of [Sixteen]

this state. These districts are scattered throughout the entire state.

Under the present provisions of the constitution all bonds issued by the State of California or by any county, city and county, municipal corporation or district (including

**POLL TAXES.** Assembly Constitutional Amendment 47. Amends Section 12 of Article XIII of Constitution. Declares Legislature shall provide for levy and collection of an annual educational poll tax of not less than five dollars on every male inhabitant of this state over twenty-one and under fifty years of age, except those holding honorable discharge or discharged under honorable circumstances from United States army, navy or marine corps, those paying real or personal property tax amounting to at least five dollars per annum, paupers, idiots, insane persons and imbeciles; such poll tax to be paid into state school fund.

YES

NO

Assembly Constitutional Amendment No. 47—A resolution to propose to the people of the State of California an amendment to section twelve of article thirteen of the constitution, relative to a poll tax.

Resolved by the assembly, the senate concurring, That the legislature of the State of California at its forty-fifth regular session commencing on the eighth day of January, one thousand nine hundred twenty-three, two-thirds of all the members elected to each of the two houses of said legislature voting therefor, hereby proposes to the people of the State of California that section twelve of article thirteen of the constitution of this state be amended to read as follows:

**PROPOSED AMENDMENT.**

(Proposed changes in provisions are printed in black-faced type.)

Sec. 12. The legislature shall provide for the levy and collection of an annual educational poll

tax of not less than five dollars on every male inhabitant of this state over twenty-one and under fifty years of age, except persons holding an honorable discharge or discharged under honorable circumstances from the army, navy or marine corps of the United States, persons who pay a real or personal property tax amounting to at least five dollars per annum, paupers, idiots, insane persons and imbeciles. Said tax shall be paid into the state school fund.

**EXISTING PROVISIONS.**

(Provisions proposed to be repealed are printed in italics.)

Sec. 12. The legislature shall provide for the levy of an annual poll tax, *and the collection thereof by assessors*, of not less than *four* dollars on every *alien* male inhabitant of this state over twenty-one and under *sixty* years of age, except paupers, *idiots and* insane persons. Said tax shall be paid into the *county* school fund *in which county it is collected*.

**BONDS.** Assembly Constitutional Amendment 49. Amends Section 13 of Article XIII of Constitution. Declares that all bonds hereafter issued by the State of California, or by any county, city and county, municipal corporation or district, including school, reclamation, irrigation, and public utility districts, within this state, shall be free and exempt from taxation.

YES

NO

Assembly Constitutional Amendment No. 49—A resolution to propose to the people of the State of California an amendment to section one and three-fourths of article thirteen of the constitution relating to the exemption of state and municipal bonds from taxation.

Resolved by the assembly, the senate concurring, That the legislature of the State of California at its forty-fifth regular session commencing on the eighth day of January, one thousand nine hundred twenty-three, two-thirds of the members elected to each of the two houses of the said legislature voting therefor, hereby proposes to the people of the State of California that section one and three-fourths of article thirteen of the constitution of this state be amended to read as follows:

**PROPOSED AMENDMENT.**

(Proposed changes in provisions are printed in black-faced type.)

Sec. 13. All bonds hereafter issued by the State of California, or by any county, city and county, municipal corporation or district, including school, reclamation, irrigation, and public utility districts, within this state, shall be free and exempt from taxation.

**EXISTING PROVISIONS.**

(Provisions proposed to be repealed are printed in italics.)

Sec. 13. All bonds hereafter issued by the State of California, or by any county, city and county, municipal corporation, or district (including school, reclamation, *and* irrigation districts) within *said* state, shall be free and exempt from taxation.

**TAX EXEMPTION.** Assembly Constitutional Amendment 52. Amends Section 1 of Article XIII of Constitution by inserting a proviso therein declaring exempt from taxation property not exceeding in value in any one county \$50,000, used exclusively as air-ports or aviation fields under the control of United States Government and while so used and under such control.

YES

NO

Assembly Constitutional Amendment No. 52—A resolution to propose to the people of the State of California an amendment to the constitution of said state by amending

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section one of article thirteen of the constitution relating to tax exemption.

Resolved by the assembly, the senate concurring, That the legislature of the State of